

Appendix 1 - Summary Revenue Account

	Original Budget 2023/24	Revised Budget 2023/24	Proposed Budget 2024/25	Variance Proposed budget against original budget £
Chief Executive	386,997	386,997	398,756	11,759
Community and Environmental Services	5,054,803	5,173,013	4,973,479	(81,324)
Corporate Services	3,127,730	3,190,103	3,072,451	(55,279)
Housing	554,032	755,544	633,392	79,360
Regeneration and Policy	766,766	1,060,553	734,875	(31,891)
Regulatory Services	1,598,209	1,696,496	1,756,128	157,919
Resources	2,081,137	2,133,338	2,346,713	265,576
Net cost of Services	13,569,674	14,396,043	13,915,794	346,120
Non-Service Items:				
Interest on Balances	(237,000)	(237,000)	(500,000)	(263,000)
Borrowing Interest Paid	225,150	225,150	225,150	0
Statutory Debt Repayment	100,849	100,849	100,849	0
Loan Premium Due	110,924	110,924	110,924	0
Income from Investment Properties	(102,556)	(102,556)	(102,556)	0
Net Revenue Expenditure	13,667,041	14,493,410	13,750,161	83,120
Transfers to / from Reserves (as detailed in Appendix 6)	(1,464,926)	(2,021,295)	(439,628)	1,025,298
Funding Requirement	12,202,115	12,472,115	13,310,533	1,108,418
Funded by External Funding				
Retained Business Rates including S31 Grant				
Payments to and from Pool	(3,977,147)	(4,247,147)	(4,247,513)	(270,366)
Business Rates Collection Fund (Surplus)/Deficit	201,550	201,550	(284,149)	(485,699)
CT Collection Fund (Surplus)/Deficit	100,322	100,322	180,724	80,402
Revenue Support Grant	(64,574)	(64,574)	(68,852)	(4,278)
Rural Services Delivery Grant	(471,000)	(471,000)	(544,811)	(73,811)
New Homes Bonus	(241,183)	(241,183)	(115,901)	125,282
3% Funding Guarantee Grant	(626,887)	(626,887)	(915,157)	(288,270)
Services Grant	(67,748)	(67,748)	(11,695)	56,053
Total External Funding	(5,146,667)	(5,416,667)	(6,007,354)	(860,687)
District Council Tax Requirement	(7,055,448)	(7,055,448)	(7,303,179)	(247,731)
Town and Parish Council Tax Requirements (as detailed in Appendix 8)	1,968,346	1,968,346	2,075,135	106,789
Council Tax Requirement (including Town & Parish Council Requirements)	(9,023,794)	(9,023,794)	(9,378,314)	(354,520)

	Original Budget 2023/24 £	Proposed Budget 2024/25 £	Variance Proposed budget against original budget £	Variance Proposed budget against original budget %
Council Tax Base	30,662.5	30,817.7	155.2	0.51%
Basic amount of Band D Council Tax (including average of Town / Parish Councils)	£294.29	£304.32	£10.03	3.41%
Basic amount of Band D Council Tax (DDDC only)	£230.10	£236.98	£6.88	2.99%
Average Town/Parish Band D Council Tax	£64.19	£67.34	£3.15	4.91%

Appendix 2 – Net Cost of Services Analysed By Activity

Activity	Actual Spend 2022/23 £	Original Budget 2023/24 £	Revised Budget 2023/24 £	Proposed Budget 2024/25 £	Variance Original Budget 2023/24 to Budget 2024/25 £	Variance Original Budget 2023/24 to Budget 2024/25 %
Building Control	4,000	29,000	29,000	54,000	25,000	86.21%
Car Parking	(1,709,097)	(1,838,093)	(1,875,868)	(1,925,681)	(87,588)	4.77%
Cemeteries	143,528	242,043	455,424	510,241	268,198	110.81%
Clean and Green Team	294,023	186,470	(244,594)	(17,523)	(203,993)	-109.40%
Climate Change	58,935	56,092	56,092	88,609	32,517	57.97%
Corporate & Democratic Costs	694,342	862,264	862,264	909,545	47,281	5.48%
Countryside Management	118,978	199,534	199,534	114,003	(85,531)	-42.87%
Development Control & Planning Policy	188,302	155,090	336,767	337,614	182,524	117.69%
Economic Development	392,568	435,373	561,965	370,703	(64,670)	-14.85%
Elections & Electoral Registration	120,311	318,441	305,529	120,333	(198,108)	-62.21%
Environmental Health	374,903	511,836	539,801	500,307	(11,529)	-2.25%
Grants & Subsidies	47,846	48,330	48,330	46,938	(1,392)	-2.88%
Leisure Services	1,365,260	339,170	357,395	281,428	(57,742)	-17.02%
Licensing	(29,347)	3,408	24,964	8,748	5,340	156.70%
Local Land Charges	7,268	24,781	29,100	23,459	(1,322)	-5.33%
Markets	13,518	(84,191)	(70,391)	(79,878)	4,313	-5.12%
Other Central Services	429,097	299,416	303,899	359,859	60,443	20.19%
Parks and Open Spaces	864,197	874,109	879,208	774,658	(99,451)	-11.38%
Planning: Conservation	74,563	68,191	68,191	71,184	2,993	4.39%
Planning: Tree Preservation	39,228	37,142	42,256	43,809	6,667	17.95%
Private Sector Housing	1,528,715	551,653	770,083	612,874	61,221	11.10%
Property Services	517,191	392,865	392,865	419,409	26,544	6.76%
Public Conveniences	494,677	352,515	318,407	350,221	(2,294)	-0.65%
Revenues and Benefits	602,434	658,387	678,416	779,294	120,907	18.36%
Street Cleansing	981,973	848,534	1,152,588	1,260,324	411,790	48.53%
Support Services (see detail below)	4,349,513	4,324,521	4,458,284	4,595,450	270,929	6.26%
Tourism Incl. Illuminations	212,175	179,117	183,297	155,071	(24,046)	-13.42%
Waste Management	2,457,885	3,493,676	3,533,236	3,150,794	(342,882)	-9.81%
Total	14,636,984	13,569,674	14,396,043	13,915,794	346,120	2.55%

Appendix 2 Continued – Analysis of Support Services

Activity	Actual Spend 2022/23 £	Original Budget 2023/24 £	Revised Budget 2023/24 £	Proposed Budget 2024/25 £	Variance Original Budget 2023/24 to Budget 2024/25 £	Variance Original Budget 2023/24 to Budget 2024/25 %
Communications	139,508	125,358	146,358	169,065	43,707	34.87%
Customer Contact Team and Central Administration	946,705	1,003,691	1,031,873	1,036,101	32,410	3.23%
Democratic Services	192,780	177,744	177,744	194,575	16,831	9.47%
Director of Community and Environmental Services	184,243	110,714	110,714	113,077	2,363	2.13%
Director of Corporate Services	103,602	97,886	97,886	102,775	4,889	4.99%
Director of Housing	96,546	88,285	88,285	90,325	2,040	2.31%
Director of Regeneration & Policy	(7,295)	0	0	0	0	0.00%
Director of Regulatory Services	120,260	116,411	116,411	119,310	2,899	2.49%
Director of Resources	130,138	117,182	120,182	119,791	2,609	2.23%
Estates and Facilities	145,408	205,793	235,793	242,458	36,665	17.82%
Financial Services	750,789	657,548	667,897	702,833	45,285	6.89%
Human Resources & Payroll	268,606	227,233	241,233	235,107	7,874	3.47%
Information Governance & Data Protection	40,399	35,911	47,436	40,855	4,944	13.77%
Information Technology	424,060	521,701	520,573	562,390	40,689	7.80%
Insurances	184,783	203,303	214,663	203,850	547	0.27%
Internal Audit	40,825	89,408	89,408	106,964	17,556	19.64%
Legal Services	340,164	315,323	313,798	327,386	12,063	3.83%
Office Cleaning	69,036	68,760	68,760	62,657	(6,103)	-8.88%
Transformation	178,958	162,270	169,270	165,931	3,661	2.26%
Total	4,349,513	4,324,521	4,458,284	4,595,450	270,929	6.26%

Appendix 3 – Variations in spending proposals, 2024/25 Proposed Budget compared to 2023/24 Original Budget

	Variance (£000's)
Chief Executive	
Increase to staffing budget for establishment changes, 23/24 and forecast 24/25 pay award	11
Other items (net impact)	1
Total Chief Executive	12
Community and Environmental Services	
Increase to staffing budget for establishment changes, 23/24 and forecast 24/25 pay award	401
Non-staffing Inflationary Increases	285
Removal of one-off budget for CRM Development fees - Waste	(10)
Anticipated increase in Garden Waste Income	(38)
Reduction in Waste Contract costs (including reduced recycling income)	(530)
Increase in recycling credits budget	(59)
Increase in car parking income (additional costs netted off)	(77)
Increase in wheeled bin purchases and reduction in income budget	21
Increase in budget for food and caddy liners	33
Increase in sports development income budgets	(13)
Increase in Parks budget	27
Adjust Leisure contract base budget to reflect contract payments	(71)
Other items (net impact)	(51)
Total Community and Environmental Services	(82)
Corporate & Customer Services	
Increase to staffing budget for establishment changes, 23/24 and forecast 24/25 pay award	(7)
Non-staffing Inflationary Increases	35
Removal of one-off expenditure for elections (funded by elections reserve)	(133)
Removal of one-off expenditure for communications (funded by committed expenditure reserve)	(8)
Budget for Maintenance of Income Management System (funded by IT reserve)	10
Removal of procurement consultancy budget as this service is now provided in-house	(37)
Increase in Members Allowance budgets	10
Other items (net impact)	76
Total Corporate & Customer Services	(54)
Housing	
Increase to staffing budget for establishment changes, 23/24 and forecast 24/25 pay award	90
Non-staffing Inflationary Increases	(1)
Increase in Tenants Rent Income	(84)
Additional Housing pressures (funded by the use of Revenue Grants Unapplied Reserve)	73
Other items (net impact)	1
Total Housing	79
Regeneration and Policy	
Increase to staffing budget for establishment changes, 23/24 and forecast 24/25 pay award	17
Removal of one-off expenditure for consultants (funded by economic development reserve)	(50)
Removal of one-off expenditure for the UK Shared Prosperity Fund	(10)
Removal of budget for one-off LUF funding	44
Economic Development increase in budget for Derbyshire Economic Partnership fee and reduction in contributions	14
Regeneration - reduction in consultancy costs	(40)
Other items (net impact)	(7)

Total Regeneration and Policy	(32)
Regulatory Services	
Increase to staffing budget for establishment changes, 23/24 and forecast 24/25 pay award	190
Non-staffing Inflationary Increases	29
Removal of one-off tree maintenance expenditure (funded by committed expenditure reserve)	(87)
Additional costs for external valuer in respect of external audit requirements	30
Removal of Building control Dividend Budget	11
Other items (net impact)	(15)
Total Regulatory Services	158
Resources	
Increase to staffing budget for establishment changes, 23/24 and forecast 24/25 pay award	142
Non-staffing Inflationary Increases	60
Increase in External Audit Fees	73
Increase in cost of Revenues and Benefits contract	22
Change of treatment of Government Grant - income budget to be removed	51
Reduction in recovery of Rent Allowance Overpayments	25
Net reduction in private tenants rent allowances budget	(34)
Increase in Council Tax Discretionary Relief	20
Other items (net impact)	(94)
Total Resources	265
Total Variance to Net cost of Services	346
Decrease in Non-Service Items (due to anticipated increase in interest receivable)	(263)
Use of Earmarked Reserves	
Increase in Transfers to Earmarked Reserves	290
Decrease in Transfer from Revenue Grants Unapplied relating to Business Rate Collection Fund Deficit	892
Increase in Transfers from other Revenue Grants Unapplied	(140)
Increase in Transfers from Business Rates Fluctuations Reserve	(451)
Decrease in Transfers from other Earmarked Reserves	435
Total Movement in Use of Earmarked Reserves	1,026
External Funding	
Decrease in Business Rate Collection Fund Deficit	(486)
Retained Business Rates	(270)
Increase in Council Tax Deficit	81
Net increase in Government Grants	(186)
Total External Funding	(861)
Increase in District Council Tax Requirement	248

Appendix 4 - Medium Term Financial Plan

	Approved Budget 2023/24	Revised Budget 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29
	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Base Service Funding Requirement (NCS)	13,570	14,563	13,915	13,915	14,378	14,588	14,950
Adjustment for Service Costs Funded from Reserves				0	0	0	0
Inflation							
Pay Awards				224	229	235	235
Contracts				49	50	52	52
Fees and Charges				(101)	(104)	(107)	(107)
General Inflation				0	0	0	0
Waste Management Contract				152	156	161	161
Gas				1	1	1	1
Electricity				14	14	15	15
Water				1	1	1	1
Fuel				4	4	4	4
Pressures/Savings - Recurring							
Potential increase in pension contributions following revaluation				0	150	0	0
Home Options Co-ordinator				(24)	(23)	0	0
Climate Change				0	(88)	0	(198)
Restructure of Regen & Policy				61	0	0	0
Travellers Temporary Post				0	(33)	0	0
Clean and Green & Licensing Apprentices				(23)	0	0	0
Housing Apprentices				(17)	(16)	0	0
Environmental Health Graduate				(24)	0	0	0
Additional Housing pressures - funded by use of revenue grants unapplied reserve				(73)	0	0	0
Housing Rents increased income				(34)	0	0	0
Discretionary Council Tax Discounts and Affordable Housing financed by 2nd Homes Premium				200	0	0	0
Ashbourne Reborn Communications post				(11)	(33)	0	0
Freedom leisure additional costs				(2)	(32)	0	0
Additional pressures on the Local Plan budget over and above reserves held				66	(66)	0	0
Updated Base Service Funding Requirement (NCS) for Next Year	13,570	14,563	13,915	14,378	14,588	14,950	15,114
Non Service Items (debt repayment etc...)	97	(866)	(166)	234	234	234	234
Net Revenue Expenditure	13,667	13,697	13,749	14,612	14,822	15,184	15,348
Transfers to/(from) reserves relating to Collection Fund Accounting	0	270	(451)	0	0	0	0
Transfers to/(from) reserves for current year	(1,562)	(2,389)	(375)	(128)	(10)	(10)	(10)
Contributions to reserves for future years costs							
Local plan reserve	30	30	30	30	30	30	0
Economic Development Reserve	0	0	30	30	30	30	0
Vehicle renewal fund	50	50	300	300	300	300	0
Major Repairs Reserve	17	17	27	33	33	33	0
	17						
Total Net Spending Requirements	12,202	11,675	13,310	14,877	15,205	15,567	15,338
Funded By:							
Revenue Support Grant	(65)	(65)	(69)	(86)	848	863	879
Business Rates Baseline Funding	(1,738)	(1,738)	(1,787)	(1,803)	(1,818)	(1,833)	(1,849)
Settlement Funding Assessment	(1,803)	(1,803)	(1,856)	(1,889)	(970)	(970)	(970)
Compensation for under-indexing the business rates multiplier	(567)	(567)	(793)	(910)	0	0	0
Retained Business Rates Income less Baseline Funding (including S31)	(1,585)	(1,854)	(1,898)	(2,031)	(2,967)	(2,163)	(1,412)
Business rates from renewable energy schemes	(264)	(264)	(311)	(264)	(264)	(264)	(264)
NNDR Pool	177	177	542	517	221	305	393

Forecast NNDR Collection Fund (surplus)/Deficit	202	202	(284)	0	0	0	0
Council Tax Collection Fund (surplus) / deficit	100	100	181	0	0	0	0
New Homes Bonus	(241)	(241)	(116)	0	0	0	0
Rural Services Delivery Grant	(471)	(471)	(545)	(545)	(545)	(545)	(545)
Services Grant	(68)	(68)	(12)	(17)	0	0	0
Funding Guarantee	(627)	(627)	(915)	(830)	0	0	0
2nd Homes Council Tax Increase	0	0	0	(200)	(200)	(200)	(200)
Financing from Council Tax	(7,055)	(7,055)	(7,303)	(7,569)	(7,845)	(8,130)	(8,425)
Total Income	(12,202)	(12,471)	(13,310)	(13,738)	(12,570)	(11,967)	(11,423)
Corporate Saving Target	0	(796)	(0)	1,139	2,635	3,600	3,915

MTFP notes and assumptions

1. Negative RSG from 2026/27 onwards.
2. Assumed NNDR receipts as per current pool arrangement. Changes to future distribution not confirmed.
3. Assumed Business Rates reset in 2026/27.
4. Effect of NNDR Collection Fund balance is offset by transfers from earmarked reserves.
5. Rural Services Delivery Grant not confirmed beyond 2024/25, but it has been assumed that this level of funding will continue.
6. Assumed New Homes Bonus discontinued after 2024/25.
7. Funding Guarantee Grant and Services Grant assumed to continue for 2025/26 only.
8. Assumes additional income for second homes premium from 2025/26 onwards.
9. Council tax income assumes: a. Additional 195 band D properties in each year from 2025/26 onwards, plus b. 2.99% annual increase in band D council tax.

Appendix 5 - Transfers to and from Revenue Reserves

	Original Budget 2023/24 £	Revised Budget 2023/24 £	Proposed Budget 2024/25 £
Transfers to Reserve			
Corporate Plan Priority Reserve	0	508,406	0
Business Rates Fluctuations Reserve	0	270,000	0
Elections Reserve	30,000	30,000	30,000
Local Plan Reserve	0	0	30,000
Major Repairs Reserve	16,955	16,955	27,000
Vehicle Renewals Reserve	50,000	50,000	300,000
Total Transfers to Reserve	96,955	875,361	387,000
Transfers from Reserve			
Committed Expenditure Reserve	(105,437)	(285,966)	(39,902)
Funding Uncertainties Reserve	0	(508,406)	0
Business Rates Fluctuations Reserve	0	0	(450,724)
Customer Innovation Project	(76,166)	(76,166)	0
Economic Development Reserve	(54,931)	(54,931)	0
Elections Reserve	(197,757)	(197,757)	0
General Reserve	0	(255,326)	0
Information Technology Reserve	0	(9,530)	(10,000)
Local Plan Reserve	(50,000)	(105,443)	0
Revenue Grants Unapplied	(1,077,590)	(1,403,132)	(326,002)
Total Transfers from Reserve	(1,561,881)	(2,896,657)	(826,628)
Total transfers to/(from) revenue reserve	(1,464,926)	(2,021,296)	(439,628)

**Appendix 6 - Summary of Reserves, Revenue Balances and Provisions
(including proposed transfers to / from reserves and balances)**

Revenue Funding	Balance at 31st March 2023 £	Contribution in 2023/24 £	Budgeted transfers (to)/from in 2023/24 Revenue £	Requested transfers (to)/from reserves	Use in 2023/24 Capital £	Proposed Transfer of 2023/24 Underspend to Reserves*	Forecast Balance at 31st March 2024 £	Budgeted Contribution in 2024/25 £	Proposed transfers (to)/from in 2024/25 Revenue £	Estimated (Use)/contribution in 2024/25 Capital £	Estimated Balance at 31st March 2025 £
Revenue Balances											
General Fund Working Balance	(1,000,014)	0	0	0	0	(400,000)	(1,400,014)	0	0	0	(1,400,014)
General Reserve	(3,777,386)	0	0	255,326	0	400,000	(3,122,060)	0	0	0	(3,122,060)
	(4,777,401)	0	0	255,326	0	0	(4,522,075)	0	0	0	(4,522,075)
Capital Balances											
Capital Receipts	(1,977,814)	(400,000)	0	0	574,450		(1,803,364)	(110,000)	0	1,337,793	(575,571)
Capital Grants Unapplied	(1,900,813)	(5,574,601)	0	0	4,795,381		(2,680,033)	(14,010,703)	0	17,513,246	822,510
	(3,878,628)	(5,974,601)	0	0	5,369,831		(4,483,398)	(14,120,703)	0	18,851,039	246,938
Earmarked Reserves											
Business Rates Fluctuations Reserve	(1,675,496)	0	0	(270,000)	0		(1,945,496)	0	450,724	0	(1,494,772)
Capital Programme reserve	(956,984)	0	0	0	632,739		(324,245)	0	0	111,354	(212,891)
Carsington Improvements	(33,452)	0	0	0	0		(33,452)	0	0	0	(33,452)
Committed Expenditure Reserve	(538,005)	0	104,049	181,917	0		(252,039)	0	39,902	0	(212,136)
Corporate Plan Priority Reserve	(201,471)	0	0	(508,406)	0	(225,579)	(935,456)	0	0	51,896	(883,560)
Customer Innovation Project	(76,166)	0	76,166	0	0		(0)	0	0	0	(0)
Economic Development Reserve	(140,769)	0	54,931	0	9,896		(75,942)	0	0	38,104	(37,838)
Elections Reserve	(188,056)	0	167,757	0	0	(70,453)	(90,753)	0	(30,000)	0	(120,753)
Funding Uncertainties Reserve	(508,406)	0	0	508,406	0		0	0	0	0	0
Information Technology Reserve	(282,166)	0	0	9,530	155,737		(116,899)	0	10,000	30,000	(76,899)
Insurances Reserve	(464,473)	0	0	0	0		(464,473)	0	0	0	(464,473)
Investment Fund / Invest to Save Reserve	(562,510)	0	0	0	0		(562,510)	0	0	0	(562,510)
Recruitment and Retention Reserve	(150,000)	0	0	0	0		(150,000)	0	0	0	(150,000)
Local Plan Reserve	(113,879)	0	50,000	55,443	0		(8,435)	0	(30,000)	0	(38,435)
Member / Officer Indemnity	(25,000)	0	0	0	0		(25,000)	0	0	0	(25,000)
Major Repairs Reserve	(12,660)	0	(16,955)	0	0		(29,615)	0	(27,000)	0	(56,615)
Revenue Grants Unapplied	(9,305,465)	(397,473)	1,077,590	325,542	4,056,828		(4,242,978)	0	326,002	2,477,376	(1,439,600)
Vehicle Renewals reserve	(549,302)	0	(50,000)	0	495,133		(104,169)	0	(300,000)	386,000	(18,169)
Waste Vehicles Reserve	0	0	0	0	0	(500,000)	(500,000)	0	0	0	(500,000)
Waste Fluctuations Reserve	(912,116)	0	0	0	0		(912,116)	0	0	0	(912,116)
Ashbourne Reborn Reserve	(175,000)	0	0	0	0		(175,000)	0	0	0	(175,000)
	(16,871,376)	(397,473)	1,463,538	302,432	5,350,333	(796,032)	(10,948,578)	0	439,628	3,094,730	(7,414,220)
TOTAL	(25,527,405)	(6,372,074)	1,463,538	557,758	10,720,164	(796,032)	(19,954,051)	(14,120,703)	439,628	21,945,769	(11,689,357)

Appendix 7 - Annual Review of Strategic Reserves

Reserve	Purpose	Forecast Balance 31/03/25	
Business Rates Fluctuations Reserve	To provide funding towards potential future losses on Non-Domestic Rates	(1,494,772)	Balance considered to be appropriate at the current time.
Capital Programme reserve	To provide funding for capital expenditure	(212,891)	Required for the five-year capital programme and future liabilities not yet in the programme. It is recommended that annual contributions are made from revenue, if affordable, to ensure a sufficient balance for future capital projects. Top up is possible if there is a revenue account underspend.
Carsington Improvements	To provide grants towards projects in Parishes bordering Carsington Reservoir.	(33,452)	This balance is considered sufficient to deliver the project.
Committed Expenditure Reserve	Amounts set aside in respect of expenditure which has been committed, but service not received, at the end of the financial year.	(212,136)	Most of the balance is committed to fund future costs.
Corporate Plan Priorities Reserve	To provide a source of funding for Priority Projects emerging from the new Corporate Plan.	(883,560)	Balance considered to be appropriate at the current time.
Economic Development Reserve	To provide funding for economic development initiatives.	(37,838)	Fully committed to deliver economic development plan.
Elections Reserve	Annual revenue contributions to smooth the cost of four-yearly District Council elections.	(120,753)	Aim is to replenish the reserve to ensure sufficient funding for the next elections.
Information Technology Reserve	To provide funding for renewal of the Council's information technology equipment, including telephony & central printing equipment.	(76,899)	This balance is considered sufficient to deliver the needs identified in the ICT strategy.
Insurances Reserve	To provide funding for uninsured losses.	(464,473)	A balance of approximately £450,000 is considered appropriate.
Invest to Save Reserve	To provide funding towards projects that will provide additional capacity and skills to support the change agenda and to kick start investments, subject to suitable business cases.	(562,510)	Earmarked to fund Capital Programme in 2025/26.
Recruitment and Retention Reserve	To provide funding for the additional cost of recruitment and retention.	(150,000)	Balance considered to be adequate.
Local Plan Reserve	Annual revenue contributions to smooth the cost of four-yearly review of the local plan.	(38,435)	Annual contributions will be made to provide funding for the next public inquiry. Balance is expected to be adequate.
Member / Officer Indemnity	To indemnify Members and officers against acts or omissions subsequently found to be ultra vires.	(25,000)	Adequate for current needs.
Major Repairs Reserve	To provide funding for major repairs and improvements to housing property owned and let by the Council.	(56,615)	The aim is to build up a reserve to provide adequate funding for future repairs.
Revenue Grants Unapplied	The balance of grants received but not yet spent, set aside to finance expenditure in future years. Most grants can only be spent on ring-fenced areas depending on the restrictions included in the grant funding agreements.	(1,439,600)	Most of the balance is committed to fund future costs.
S106 Reserve	The balance of S106 contributions received but not yet spent, set aside to finance expenditure in future years as permitted within legal agreements.	(312,724)	Most of the balance is committed to fund the capital programme. The Capital strategy states that the Council will seek grants and contributions when the opportunity arises.
Vehicle Renewals reserve	To provide for the replacement of vehicles.	(18,169)	Balance is fully committed. Annual revenue contributions will ensure that the balance is adequate.
Waste Fluctuations Reserve	To provide funding to offset the impact of additional expenditure or lost income associated with waste and recycling services	(912,116)	Balance considered to be adequate.
Waste Vehicles Reserve	To provide for the replacement of waste vehicles.	(500,000)	The current waste vehicle fleet cost £3.6m to acquire. It is recommended that annual contributions are made from revenue, if affordable, to ensure a sufficient balance for replacement in 2028/29, to avoid the additional costs of borrowing or leasing. Top up is possible if there is a revenue account underspend.
Ashbourne Reborn Reserve	To provide funding to the Ashbourne Reborn regeneration project.	(175,000)	This balance is considered sufficient to deliver the project.

Appendix 8 - Parish Precepts

PARISH REQUIREMENTS

PARISH PRECEPT 2023/24 £	BAND D COUNCIL TAX 2023/24 £	PARISH	PARISH PRECEPT 2024/25 £	COUNCIL TAX BASE 2024/25 £	BAND D COUNCIL TAX 2024/25 £
326,756	93.18	Ashbourne	325,060	3,511.70	92.56
105,000	64.71	Bakewell	110,250	1,620.70	68.03
172,300	73.79	Darley Dale	180,054	2,334.70	77.12
356,070	97.03	Matlock	366,716	3,743.50	97.96
61,980	89.24	Tideswell	66,473	691.70	96.10
213,500	116.04	Wirksworth	233,000	1,827.50	127.50
1,402	19.84	Alkmonton & Hungry Bentley	1,402	71.00	19.75
29,843	127.26	Ashford-in-the-Water	30,625	234.90	130.37
500	6.05	Ballidon & Bradbourne	750	78.10	9.60
16,224	25.04	Baslow & Bubnell	17,525	645.00	27.17
4,368	58.02	Beeley	4,368	77.00	56.73
7,500	53.44	Birchover	8,000	139.90	57.18
21,000	63.50	Bonsall	22,050	326.90	67.45
3,000	30.35	Boylestone	6,500	96.90	67.08
2,500	16.51	Bradley	3,500	147.40	23.74
53,544	86.13	Bradwell	54,615	616.90	88.53
20,000	28.20	Brailsford	22,000	696.00	31.61
17,160	63.33	Brassington	17,160	266.50	64.39
9,000	25.07	Calver	9,000	364.60	24.68
5,717	44.34	Carsington & Hopton	7,718	136.60	56.50
5,694	40.84	Chelmorton	5,902	137.60	42.89
6,000	28.59	Clifton	7,000	212.40	32.96
21,316	39.03	Cromford	20,060	554.10	36.20
1,200	11.83	Cubley	1,400	104.60	13.38
8,003	33.81	Curbar	8,500	236.20	35.99
29,203	38.57	Doveridge	30,678	755.70	40.60
1,000	17.61	Eaton, Alsop & Newton Grange	1,500	55.60	26.98
2,255	22.05	Edlaston & Wyaston	3,700	98.30	37.64
9,312	56.67	Elton	10,243	160.70	63.74
43,262	98.31	Eyam	43,695	440.60	99.17
2,800	39.13	Fenny Bentley	3,500	72.90	48.01
1,500	18.78	Flagg	2,000	77.50	25.81
2,200	27.46	Foolow	2,200	80.80	27.23
1,030	8.06	Froggatt	1,250	128.00	9.77
19,444	57.49	Great Longstone	20,416	339.40	60.15
8,278	19.63	Grindleford	9,095	415.20	21.91
1,800	12.67	Hartington Middle Quarter	2,300	143.80	15.99
7,000	42.15	Hartington Nether Quarter	9,000	170.60	52.75
10,000	53.55	Hartington Town Quarter	15,000	191.50	78.33
500	11.53	Hassop	500	43.40	11.52

60,000	72.00	Hathersage & Outseats	60,000	831.7	72.14
4,700	35.64	Hognaston	6,580	130.00	50.62
2,090	19.76	Hollington	2,400	106.50	22.54
6,275	45.46	Hucklow	6,526	143.20	45.57
20,000	39.93	Hulland Ward	23,000	515.40	44.63
13,125	55.94	Kirk Ireton	14,437	237.70	60.74
5,862	34.48	Kniveton	6,448	168.20	38.34
10,291	34.34	Litton	13,378	293.40	45.60
4,400	24.30	Longford	4,600	177.80	25.87
1,980	33.47	Mappleton	2,230	59.70	37.35
5,000	22.99	Marston Montgomery	5,500	217.60	25.28
29,000	101.51	Matlock Bath	31,500	285.00	110.53
15,000	48.09	Middleton-by-Wirksworth	16,000	313.70	51.00
4,700	68.02	Middleton & Smerrill	4,980	65.50	76.03
7,185	46.86	Monyash	7,185	151.80	47.33
2,350	16.84	Norbury & Roston	2,538	138.00	18.39
5,049	20.66	Northwood & Tinkersley	5,049	243.50	20.74
1,550	6.65	Offcote & Underwood	1,550	233.70	6.63
2,600	16.15	Osmaston & Yeldersley	2,900	164.90	17.59
5,500	47.15	Over Haddon	5,600	116.20	48.19
10,010	46.34	Parwich	10,711	210.00	51.00
813	14.99	Pilsley	1,626	54.10	30.06
5,000	25.80	Rodsley & Yeaveley	5,000	207.40	24.11
6,552	36.47	Rowsley	8,500	181.50	46.83
1,500	32.33	Sheldon	1,700	46.40	36.64
7,488	58.12	Shirley	6,885	130.90	52.60
200	1.98	Snelston	220	100.70	2.18
14,180	46.48	South Darley	14,889	298.70	49.85
7,200	43.84	Stanton-in-the-Peak	7,400	165.90	44.61
12,783	60.83	Stoney Middleton	14,061	207.70	67.70
7,537	45.47	Sudbury	8,202	171.80	47.74
8,755	43.41	Taddington	9,630	207.60	46.39
22,323	40.99	Tansley	27,203	632.20	43.03
2,500	29.21	Thorpe	2,750	86.40	31.83
3,250	47.77	Tissington & Lea Hall	3,500	67.80	51.62
600	10.89	Wardlow	600	55.30	10.85
19,965	77.64	Winster	21,218	259.00	81.92
21,872	48.64	Youlgreave	23,933	450.50	53.13
0	0.00	All Other Parts of the Council's Area	0	748.20	0.00
1,968,346		Total	2,075,135	30,817.70	